



Public Company Accounting Oversight Board

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(with corrections as of July 21, 2010)

ISSUER AUDIT CLIENTS OF NON-U.S. REGISTERED FIRMS IN JURISDICTIONS WHERE THE PCAOB IS DENIED ACCESS TO CONDUCT INSPECTIONS

Sorted by Jurisdiction and Auditor

The PCAOB is publishing a list of the issuers that, in 2009 or 2010 (through mid-April), filed with the SEC financial statements audited by a PCAOB-registered firm located in a jurisdiction where the PCAOB is currently prevented from conducting inspections, or located in Hong Kong, where the PCAOB may be prevented from inspecting a firm's audit work related to a company's operations in China. Additional information, as well as a version of this list arranged alphabetically by issuer, is available [here](#).

EUROPE

| Auditor | Issuers |
|---|---|
| AUSTRIA | |
| KPMG Wirtschaftsprüfungs- und Steuerberatungs GmbH | OESTERREICHISCHE KONTROLLBANK AKTIENGESELLSCHAFT |
| BELGIUM | |
| Deloitte Bedrijfsrevisoren / Reviseurs d'Entreprises | DELHAIZE GROUP |
| Ernst & Young Bedrijfsrevisoren - Reviseurs d'Entreprises S.C.C. | WABCO Holdings Inc. |
| Klynveld Peat Marwick Goerdeler Bedrijfsrevisoren civil CVBA/SCRL | AB InBev France S.A.S. Anheuser-Busch InBev S.A. |
| PKF Bedrijfsrevisoren BCVBA | REMEDENT, INC. |

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|---|---|
| DENMARK | |
| Deloitte Statsautoriseret Revisionsaktieselskab | TORM A/S |
| Horwath Revisorerne v.m.b.a | ADVANCED OXYGEN TECHNOLOGIES INC |
| PricewaterhouseCoopers Statsautoriseret Revisionsaktieselskab | NOVO NORDISK A S |
| FINLAND | |
| PricewaterhouseCoopers Oy | NOKIA CORP |
| FRANCE | |
| Deloitte & Associates | Proctor & Gamble-Group Profit Sharing, Incentive and Employer Contribution Plan (France) ALCATEL LUCENT FRANCE TELECOM / GDF SUEZ |
| Ernst & Young Audit | ALCATEL LUCENT CGG VERITAS EDAP TMS SA FRANCE TELECOM / GDF SUEZ SANOFI-AVENTIS TOTAL SA VEOLIA ENVIRONNEMENT |
| KPMG SA | Technicolor TOTAL SA VEOLIA ENVIRONNEMENT |
| Mazars SA | CGG VERITAS GDF SUEZ Technicolor |

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|--|--|
| FRANCE (cont'd) | |
| PricewaterhouseCoopers Audit | AXA FLAMEL TECHNOLOGIES SA Global Ship Lease, Inc. SANOFI-AVENTIS |
| <hr/> | |
| GERMANY | |
| Deloitte & Touche GmbH Wirtschaftsprüfungsgesellschaft | AIXTRON AG SCM MICROSYSTEMS INC |
| Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft | DEUTSCHE TELEKOM AG Kabel Deutschland GmbH Kabel Deutschland Vertrieb und Service GmbH & Co. KG QIAGEN NV SIEMENS AKTIENGESELLSCHAFT |
| KPMG AG Wirtschaftsprüfungsgesellschaft | ALLIANZ SE DAIMLER AG DEUTSCHE BANK AKTIENGESELLSCHAFT Evotec AG Fresenius Medical Care AG & Co. KGaA INFINEON TECHNOLOGIES AG SAP AG SIRONA DENTAL SYSTEMS, INC. |
| PricewaterhouseCoopers AG Wirtschaftsprüfungsgesellschaft | DEUTSCHE TELEKOM AG |
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|--|---|
| GREECE | |
| Deloitte Hadjipavlou Sofianos Cambanis S.A. | AEGEAN MARINE PETROLEUM NETWORK INC. Capital Product Partners L.P. CRUDE CARRIERS CORP. DryShips Inc. EUROSEAS LTD. NATIONAL BANK OF GREECE SA Paragon Shipping Inc. SAFE BULKERS, INC. Star Bulk Carriers Corp. StealthGas Inc. TOP SHIPS INC. |
| Ernst & Young (Hellas) Cert. Auditors Accts. | AllShips Ltd. DIANA SHIPPING INC. EXCEL MARITIME CARRIERS LTD HELLENIC TELECOMMUNICATIONS ORGANIZATION SA OCEANFREIGHT INC. Omega Navigation Enterprises, Inc. TSAKOS ENERGY NAVIGATION LTD |
| Grant Thornton S.A. | Alma Maritime Ltd |
| KPMG Certified Auditors A.E. | Seanergy Maritime Holdings Corp. |
| PricewaterhouseCoopers Auditing Company SA | COCA-COLA HELLENIC BOTTLING CO SA Danaos Corp FreeSeas Inc. Navios Maritime Holdings Inc. Navios Maritime Partners L.P. NewLead Holdings Ltd. |
| HUNGARY | |
| BDO Magyarország Könyvvizsgáló Kft. | Power of The Dream Ventures Inc |
| PricewaterhouseCoopers Könyvvizsgáló és Gazdasági Tanácsadó Kft. | Invitel Holdings A/S Magyar Telekom Plc. |

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|-------------------------------------|--|
| IRELAND | |
| Ernst & Young Chartered Accountants | CRH PUBLIC LTD CO TRINTECH GROUP PLC |
| Grant Thornton | CRYPTOLOGIC LTD TRINITY BIOTECH PLC |
| KPMG | ALLIED IRISH BANKS PLC ELAN CORP PLC Genesis Lease LTD ICON PLC /ADR/ RYANAIR HOLDINGS PLC |
| PricewaterhouseCoopers | AMARIN CORP PLC/UK GOVERNOR & CO OF THE BANK OF IRELAND |
| ITALY | |
| Deloitte & Touche S.p.A. | LUXOTTICA GROUP S.P.A. |
| KPMG S.p.A. | NATUZZI S.P.A. |
| PricewaterhouseCoopers S.p.A. | ENI S.P.A. |
| Reconta Ernst & Young S.p.A. | Gentium S.p.A. TELECOM ITALIA S.P.A. |
| LUXEMBOURG | |
| DELOITTE S.A. | ArcelorMittal |
| PricewaterhouseCoopers S.a r. l. | MILLICOM INTERNATIONAL CELLULAR SA |

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| NETHERLANDS | |
| Deloitte Accountants B.V. | ASM INTERNATIONAL N V ASML HOLDING NV CRUCCELL NV NXP B.V. RBS Holdings N.V. |
| Ernst & Young Accountants LLP | AEGON NV EURAND N.V. ING GROEP NV |
| KPMG Accountants N.V. | KONINKLIJKE PHILIPS ELECTRONICS NV |
| PricewaterhouseCoopers Accountants N.V. | AerCap Holdings N.V. Cascaal N.V. |
| NORWAY | |
| Deloitte AS | NORDIC AMERICAN TANKER SHIPPING LTD |
| Ernst & Young AS | DHT Holdings, Inc. STATOIL ASA |
| PricewaterhouseCoopers AS | EKSPORTFINANS ASA FRONTLINE LTD / GOLDEN STATE PETRO IOM I A PLC GOLDEN STATE PETRO IOM I B PLC SeaDrill LTD |
| POLAND | |
| BDO Polska Sp. z o.o. | Sunset Suits Holdings, Inc. |
| PricewaterhouseCoopers Sp. z o.o. | CENTRAL EUROPEAN DISTRIBUTION CORP |
| PORTUGAL | |
| DELOITTE & ASSOCIADOS, SROC, S.A. | PORTUGAL TELECOM SGPS SA |

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|---------------------------|--|
| SPAIN | |
| BDO Auditores, S.L. | PRIVATE MEDIA GROUP INC |
| DELOITTE, S.L. | BANCO BILBAO VIZCAYA ARGENTARIA, S.A. Banco Santander, S.A. REPSOL YPF SA TELVENT GIT S A |
| Ernst & Young, S.L. | TELEFONICA S A |
| SWEDEN | |
| BDO Sweden AB | Neonode, Inc |
| Ernst & Young AB | AUTOLIV INC SWEDISH EXPORT CREDIT CORP /SWED/ |
| KPMG AB | STENA AB |
| PricewaterhouseCoopers AB | ERICSSON LM TELEPHONE CO |
| SWITZERLAND | |
| BDO Visura International | BSN SYSTEMS, INC. MANAS PETROLEUM Corp Qnective, Inc. SES SOLAR INC. |
| Deloitte AG | MANAS PETROLEUM Corp |
| Ernst & Young AG | ABB LTD SYNGENTA AG UBS AG |
| KPMG AG | CREDIT SUISSE GROUP AG |
| PricewaterhouseCoopers AG | NOVARTIS AG STMICROELECTRONICS NV |

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|-------------------|-----------------------|---|
| UNITED KINGDOM | BDO LLP | RANDGOLD RESOURCES LTD |
| | Deloitte & Touche LLP | Proctor & Gamble- Procter & Gamble 1-4-1 Plan Proctor & Gamble-Procter & Gamble Ireland Employees Share Ownership Plan ACERGY S.A. BRITISH SKY BROADCASTING GROUP PLC CADBURY PUBLIC LTD CO CENTRAL EUROPEAN MEDIA ENTERPRISES LTD CRONOS GLOBAL INCOME FUND XV LP CRONOS GLOBAL INCOME FUND XVI LP CSR PLC Inmarsat Finance II plc Inmarsat Finance plc Inmarsat Global Ltd Inmarsat Group LTD Inmarsat Holdings LTD Inmarsat Investments Ltd Inmarsat Launch CO Ltd Inmarsat Leasing Inmarsat Ventures Ltd NATIONAL WESTMINSTER BANK PLC /ENG/ ORIENT EXPRESS HOTELS LTD REED ELSEVIER NV REED ELSEVIER PLC ROYAL BANK OF SCOTLAND GROUP PLC Santander UK plc Scorpio Tankers Inc. Shire plc TOMKINS PLC Travelport LTD VODAFONE GROUP PUBLIC LTD CO WILLIS GROUP HOLDINGS PLC WPP plc |
| | Ernst & Young LLP | AVIVA PLC BP PLC Cyclacel Pharmaceuticals, Inc. GLG Partners, Inc. GLOBAL CROSSING UK TELECOMMUNICATIONS LTD INTERCONTINENTAL HOTELS GROUP PLC /NEW/ SMITH & NEPHEW PLC SOUTH HERTFORDSHIRE UNITED KINGDOM FUND LTD VIRGIN MEDIA INC. VIRGIN MEDIA INVESTMENT HOLDINGS LTD |

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| UNITED KINGDOM (cont'd) | H. W. Fisher & Company | CALCITECH LTD |
| | Horwath Clark Whitehill LLP | OCZ TECHNOLOGY GROUP INC |
| | KPMG Audit Plc | ASPEN INSURANCE HOLDINGS LTD ASTRAZENECA PLC BHP BILLITON LTD DIAGEO PLC HSBC HOLDINGS PLC PRUDENTIAL PLC SIGNET JEWELERS LTD |
| | PricewaterhouseCoopers LLP | ARM HOLDINGS PLC BARCLAYS BANK PLC /ENG/ BARCLAYS PLC BRITISH TELECOMMUNICATIONS PLC /ADR BT GROUP PLC GLAXOSMITHKLINE PLC GOLAR LNG LTD INNOSPEC INC. Lloyds Banking Group plc NATIONAL GRID PLC PEARSON PLC RIO TINTO PLC Royal Dutch Shell plc UNILEVER N V UNILEVER PLC XYRATEX LTD |
| | | |

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CHINA and HONG KONG

| Auditor | Issuers |
|---|--|
| CHINA | |
| BDO China Li Xin Da Hua CPA Co., Ltd. | DIGUANG INTERNATIONAL DEVELOPMENT CO., LTD. QKL Stores Inc. ZHONGPIN INC. |
| Beijing Trust Certified Public Accountants, Co., Ltd. | China Education Acquisition Corp. China Food & Beverage Acquisition Corp. China High Technology Acquisition Corp. China Real Estate Acquisition Corp. |
| Deloitte Touche Tohmatsu Certified Public Accountants Ltd | Acorn International, Inc. AIRMEDIA GROUP INC. Canadian Solar Inc. Charm Communications Inc. China Digital TV Holding Co., Ltd. China Distance Education Holdings LTD China Finance Online Co. LTD China Lodging Group, Ltd China Real Estate Information Corp China Sunergy Co., Ltd. CHINACAST EDUCATION CORP ChinaEdu CORP DAQO NEW ENERGY CORP. E-HOUSE Focus Media Holding LTD Hurray! Holding Co., Ltd. KONGZHONG CORP Linkage Technologies International Holdings Ltd LONGTOP FINANCIAL TECHNOLOGIES LTD New Oriental Education & Technology Group Inc. ReneSola Ltd SPREADTRUM COMMUNICATIONS INC Suntech Power Holdings Co., Ltd. Synutra International, Inc. Trina Solar LTD VancelInfo Technologies Inc. VISIONCHINA MEDIA INC. WSP Holdings LTD WuXi PharmaTech |
| Ernst & Young Hua Ming Certified Public Accountants | AMERICAN ORIENTAL BIOENGINEERING INC SOLAR ENERTECH CORP |
| Grant Thornton | China Ceramics Co., Ltd |

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| CHINA (cont'd) | |
| JTC Fair Song CPA Firm | ACL SEMICONDUCTOR INC ASIA PROPERTIES INC MELO BIOTECHNOLOGY HOLDINGS INC. |
| KPMG Huazhen | 3SBio Inc. 7 Days Group Holdings LTD APT SATELLITE HOLDINGS LTD ATA Inc. BJB Career Education Company, Ltd Chemspec International Ltd China Cord Blood Corp China GrenTech CORP LTD CHINA MOBILE LTD /ADR/ China Nepstar Chain Drugstore Ltd. CHINA PETROLEUM & CHEMICAL CORP CHINA SOUTHERN AIRLINES CO LTD CHINA TELECOM CORP LTD CITY TELECOM LDK Solar Co., Ltd. Simcere Pharmaceutical Group SINOPEC SHANGHAI PETROCHEMICAL CO LTD YINGLI GREEN ENERGY HOLDING CO LTD |
| PricewaterhouseCoopers Zhong Tian CPAs Limited Company | 51JOB, INC. Changyou.com Ltd China Mass Media Corp. China Medical Technologies, Inc. CTRIP COM INTERNATIONAL LTD IFM Investments Ltd JA Solar Holdings Co., Ltd. JinkoSolar Holding Co., Ltd. NETEASE.COM, INC. Perfect World Co., Ltd. Redgate Media Group Shanda Games Ltd SHANDA INTERACTIVE ENTERTAINMENT LTD SINA CORP SOHU COM INC The9 LTD UTSTARCOM INC |
| Shanghai Perfect C.P.A Partnership | Eworld Interactive, Inc. |

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| HONG KONG | |
| Albert Wong & Co. | ANTIVIRAL TECHNOLOGIES, INC. Aurum Explorations, Inc. CHINA DIGITAL VENTURES CORP China Media Group CORP INTERMOST CORP Jinmimi Network Inc Kandi Technologies Corp OAKRIDGE INTERNATIONAL CORP QKL Stores Inc. Shengkai Innovations, Inc. Sunway Global Inc. Yanglin Soybean, Inc. |
| Baker Tilly Hong Kong | NETWORK CN INC NEW DRAGON ASIA CORP SINOHUB, INC. |
| BDO Limited | CHINA-BIOTICS, INC DESWELL INDUSTRIES INC EURO TECH HOLDINGS CO LTD Guanwei Recycling Corp. GULF RESOURCES, INC. Hollysys Automation Technologies, Ltd. Orient Paper Inc. Origin Agritech LTD SkyPeople Fruit Juice, Inc SUNRISE REAL ESTATE GROUP INC WINNER MEDICAL GROUP INC Yucheng Technologies LTD |
| Deloitte Touche Tohmatsu | Actions Semiconductor Co., Ltd. ASIAINFO HOLDINGS INC CHINA ENTERPRISES LTD China MediaExpress Holdings, Inc. China Techfaith Wireless Communication Technology LTD CHINA TECHNOLOGY DEVELOPMENT GROUP CORP CNINSURE INC. HIGHWAY HOLDINGS LTD Melco Crown Entertainment LTD NAM TAI ELECTRONICS INC NOAH EDUCATION HOLDINGS LTD. SEMICONDUCTOR MANUFACTURING INTERNATIONAL CORP TONGJITANG CHINESE MEDICINES CO Trony Solar Holdings Co Ltd XINHUA SPORTS & ENTERTAINMENT Ltd |

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| HONG KONG (cont'd) | |
| Dominic K.F. Chan & Co., CPA | Baoshinn Corp Domain Extremes Inc. Hong Kong Highpower Technology, Inc. Sound Worldwide Holdings, Inc. |
| Ernst & Young | AGRIA CORP Baidu, Inc. China Hydroelectric Corp China Nuokang Bio-Pharmaceutical Inc. CNOOC LTD Concord Medical Services Holdings Ltd Elixir Gaming Technologies, Inc. eLong, Inc. Giant Interactive Group Inc. GLOBAL-TECH ADVANCED INNOVATIONS INC. Solarfun Power Holdings Co., Ltd. Vimicro International CORP Xinyuan Real Estate Co., Ltd. |
| Grant Thornton | AMERICAN DAIRY INC BMP Sunstone CORP CHINA METRO-RURAL HOLDINGS Ltd DUOYUAN GLOBAL WATER INC. eFuture Information Technology Inc. JINPAN INTERNATIONAL LTD LINKTONE LTD MAN SANG HOLDINGS INC YANZHOU COAL MINING CO LTD |
| HLB Hodgson Impey Cheng | China Nutrifruit Group LTD |
| Jeffrey Tsang & Co. | AVANI INTERNATIONAL GROUP INC // |
| Jimmy C.H. Cheung & Co. | Advanced Biomedical Technologies Inc. CHINA NORTH EAST PETROLEUM HOLDINGS LTD China Voice Holding Corp. FORESTS GLOBAL INC Huifeng Bio-Pharmaceutical Technology, Inc. NETWORK CN INC Northport Network Systems, Inc. SINOHUB, INC. |

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| HONG KONG (cont'd) | KPMG Cogo Group, Inc. Gushan Environmental Energy LTD ShengdaTech, Inc. Yongye International, Inc. |
| | Mazars CPA Limited Biostar Pharmaceuticals, Inc. Changda International Holdings, Inc. CHINAWE COM INC Chisen Electric Corp COL CHINA ONLINE INTERNATIONAL INC PACIFIC VEGAS GLOBAL STRATEGIES INC PHYSICAL PROPERTY HOLDINGS, INC. SMARTPAY EXPRESS, INC. TELESTONE TECHNOLOGIES CORP WLG INC |
| | Moore Stephens Bonso Electronics International, Inc. China Precision Steel, Inc. China XD Plastics Co Ltd CHIPMOS TECHNOLOGIES BERMUDA LTD Nam Tai Electronics, Inc. Puda Coal, Inc. T BAY HOLDINGS INC |
| | Parker Randall CF H.K. CPA Ltd. ASIA HEALTH & BEAUTY TREASURE INC CHINA ADVANCED MEDITECH, INC China Green, Inc. China Metallic Resources, Inc China Timber Work Enterprises Inc. Infosmart Group, Inc. MAXCONCEPT INTERNATIONAL HOLDINGS, INC Super Luck, Inc. |

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| HONG KONG (cont'd) | |
| PKF | Business Development Solutions, Inc. China Acquisition Group, Inc. CHINA BAK BATTERY INC CHINA GENSHENG MINERALS, INC. CHINA MULTIMEDIA, INC. DNA Systems, Inc. Golden Elephant Glass Technology, Inc. Green Planet Bio Engineering Co. Ltd. Kun Run Biotechnology, Inc. OmniaLuo, Inc. Orsus Xelent Technologies Inc Super Luck, Inc. THT Heat Transfer Technology, Inc. Wonder Auto Technology, Inc XINYINHAI TECHNOLOGY, LTD. |
| PricewaterhouseCoopers | ALUMINUM CORP OF CHINA LTD CHINA EASTERN AIRLINES CORP LTD CHINA LIFE INSURANCE CO LTD CHINA UNICOM GUANGSHEN RAILWAY CO LTD HUANENG POWER INTERNATIONAL INC Hutchison Telecommunications International LTD Mindray Medical International LTD PETROCHINA CO LTD |
| UHY Vocation HK CPA Limited | China Cablecom Holdings, Ltd. China Gerui Advanced Materials Group Ltd CHINA LINEN TEXTILE INDUSTRY, LTD China TopReach Inc. HUIHENG MEDICAL, INC. |
| Wong Lam Leung & Kwok C.P.A. Limited | BIOPACK ENVIRONMENTAL SOLUTIONS INC. |
| ZYCPA Company Limited | ASIA GLOBAL HOLDINGS CORP. ASIAMART, INC. CHINA MARINE FOOD GROUP LTD CHINA SUN GROUP HIGH-TECH CO CHINA VITUP HEALTH CARE HOLDINGS, INC. ENSIGN SERVICES, INC. GHN Agrispan Holding Co GREEN DRAGON WOOD PRODUCTS, INC. HOME TOUCH HOLDING Co INNOCOM TECHNOLOGY HOLDINGS, INC. MEZABAY INTERNATIONAL INC. NF Energy Saving Corp SINO ASSURANCE INC. Titanium Group LTD UONLIVE CORP |